
Attitudes, Values and Organizational Culture: Disentangling the Concepts

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Abstract

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Sentiments collected through paper-and-pencil surveys are often arbitrarily classified according to categories imposed by the researcher, such as attitudes, values, and manifestations of organizational culture. The question is, to what extent are such classifications supported by the distinctions that respondents make in their own minds? In this paper, distinctions between categories of sentiments are supported empirically from the results of an employee survey in a large Danish insurance company ($n = 2,590$). The 120 questions used were classified into attitudes, values, perceptions of organizational practices (for diagnosing organizational cultures), and demographics.

Perceptions of organizational cultures were measured using an approach developed by the author and his colleagues in an earlier study across 20 Danish and Dutch organizational units. In the insurance company study, employee attitudes were found to be clearly distinct from employee values. Perceptions of organizational practices were unrelated to values, and only overlapped with attitudes where both dealt with communication. In the latter case, both can be seen as expressions of the organization's communication climate. Other perceptions of organizational practices did not form recognizable clusters at the level of individuals, but only at the level of organizational (sub)units.

Descriptors: attitudes, values, organizational culture, survey methods, organizational communication, insurance companies

Introduction: Researchers' and Respondents' Minds

Survey research tries to collect information about what is on the respondents' minds, their sentiments or 'mental programmes'. The social science literature (anthropology, economics, political science, psychology, sociology) offers many words for describing mental programmes. A cursory inventory yielded the 51 terms listed on p. 478 (developed from an earlier collection in Hofstede 1981).

No two of these terms are exactly synonymous, and many overlap to some extent. Some of the terms mean different things in different (sub)disciplines (e.g. values) and for different authors (e.g. climate); and even if they are meant to refer to the same thing, definitions vary (e.g. culture).

Among the fifty terms, some can be applied to the mental programmes of individuals (e.g. personality); some apply only to collectivities (e.g. climate and culture). All of them are *constructs*. A construct is 'not directly acces-

aspirations	ideology	paradigms
attitudes	instinct	perceptions
beliefs	intentions	personality
cathexes	interests	philosophies
climate	life style	preferences
culture	models	purposes
derivations	morale	residues
desires	morals	rules
dispositions	mores	satisfaction
drives	motivation	sentiments
emotions	motives	standards
ethic	myths	stereotypes
ethos	needs	temperament
expectancies	norms	traits
goals	objectives	utilities
habits	obligations	valences
ideas	opinions	values

sible to observation but inferable from verbal statements and other behaviors and useful in predicting still other observable and measurable verbal and nonverbal behavior' (Levitin 1973: 492). Constructs do not 'exist' in an absolute sense; we have defined them into existence.

The basic problem in interpreting survey results is bridging the gap between the researcher's and the respondents' minds. If a researcher imposes on the data, she analyzes a framework that does not reflect distinctions made by respondents. Her conclusions are gratuitous: they tell us something about the researcher, but not about the respondents.

Attitudes, Values, and Culture

Three of the constructs most frequently covered by questionnaires are *attitudes*, *values*, and *organizational culture*. One definition of an attitude is: 'a relatively enduring organization of beliefs around an object or situation predisposing one to respond in some preferential manner' (Rokeach 1972: 112). One definition of a value is 'a broad tendency to prefer certain states of affairs over others' (Hofstede 1980: 19). One definition of an organizational culture is 'the collective programming of the mind which distinguishes the members of one organization from another' (Hofstede 1991: 262).

The main purpose of this article is to use empirical data for testing to what extent the distinctions in respondents' minds warrant the use of attitudes, values and organizational culture as separate constructs, and to what extent these three can be considered to be independent of each other. Based on earlier experience (e.g. Hofstede 1994: Chapt. 3), I expected to find that attitudes and values are different and independent constructs. With regard to organizational culture I expected the relationships to be more complex, as will be outlined below.

Attitudes are the most common component of surveys; they include, but are not limited to, components of job *satisfaction*. Virtually all surveys of employees in organizations cover attitudes; the 'objects or situations' (see above) covered are different aspects of the job and the work situation, and information about attitudes is relatively easy to translate into practical conclusions.

The study of values assumes a more basic interest; information about values does not as a rule lead to immediate practical conclusions. The difference between values and attitudes is illustrated in the following example: in an employee survey, 'how satisfied are you with your career opportunities?' is an attitude question, but 'how important is it to you to have career opportunities?' is a value question. *Motivation* is an assumed mental programme that is often associated with both attitudes and values (in motivation theory terminology, with 'expectancies' and 'valences', e.g. Vroom 1964).

Whereas attitudes and values can thus be conceptually distinguished in the researcher's mind, we cannot be sure without further proof that respondents' answers make the same distinction. In the example mentioned, are we sure that opinions on 'how satisfied are you with your career opportunities?' do not influence or are not influenced by the value choice of whether career opportunities are important (compared to other objectives)? Only if the two can be proven independent, does adding the second question offer additional information.

Organizational, or corporate, culture has been a popular issue in the management literature since the early 1980s (e.g. Deal and Kennedy 1982). The concept of 'organizational culture' as that aspect of the organization which is managed was already used by Blake and Mouton (1964: 169), but it only became common parlance two decades later. Culture is a characteristic of the organization, *not of individuals*, but it is manifested in and measured from the verbal and/or nonverbal behaviour of individuals — aggregated to the level of their organizational unit. Traditionally, organizational culture has mostly been studied by case-study description, often involving participant observation (e.g. Hofstede 1994: Chapt. 1). These methods can provide profound insight, but they are subjective and not reliable in the sense of different researchers necessarily arriving at the same conclusions (Hofstede 1991: 249–250).

Questionnaires claiming to study organizational culture are sometimes little more than employee attitude surveys. Ouchi and Wilkins (1988: 236) conclude that '... the use of survey methodology is seen by many current scholars of culture as being too much the product of the social scientist's rather than the participant's point of view and therefore inappropriate as a method for measuring culture'. However, Ouchi and Wilkins (*Op.Cit.*: 244) also give the opposite argument: Although rarely written in journal articles, it is often said by those who are statistically inclined that organizational culture has become the refuge of the untrained and the incompetent ... A prudent middle way is to say that organizational culture should neither be studied *solely* by case studies nor *solely* by questionnaires.

In order to reflect the respondents' points of view, questionnaire approaches to the study of organizational culture should be clear about what they are supposed to measure. They should also be analyzed at the level of organizational units and not of individuals. This is a difficulty for many psychologically (rather than sociologically) trained researchers; authors have often tried to demonstrate the reliability of instruments for measuring culture on the basis of correlations between scores for individuals, whereas, in actual fact, it can only be proven on the level of aggregate scores for cultural units.

National Cultures and Dimensions of Values

In the past decades I have been involved with two subsequent large research projects on culture, one into cross-national differences in mental programmes within the same multinational corporation and one into cross-organizational differences in mental programmes within the same countries.

The research into cross-national differences used an existing data bank of employee surveys in the IBM Corporation. The available questions, from more than 100,000 questionnaires, dealt with attitudes and values. The latter included statements about general beliefs, such as 'competition between employees usually does more harm than good, agree/disagree', which were statistically indistinguishable from values. Consistent differences between matched groups of employees from different countries were found for the value scores, not for the attitude scores. Correlation- and factor analyses were performed on the country mean scores on 32 value questions from 40 countries. Analyses based on group mean scores are called *ecological analyses*. Ecological factor analyses are of necessity characterized by flat matrices, that is, few cases compared to the number of variables; often fewer cases than variables. Textbooks on factor analysis require that the number of cases should be much larger than the number of variables, but for ecological factor analysis this constraint does not apply. The stability of the factor structure for ecological matrices does not depend on the number of aggregate cases but on the number of independent individuals who contributed to the cases: in the cross-national study, not 40 but over 40,000.

The ecological correlation- and factor analyses showed four dimensions of national value differences (Hofstede 1980):

1. large vs. small power distance
2. strong vs. weak uncertainty avoidance
3. individualism vs. collectivism
4. masculinity vs. femininity.

Subsequent research by Bond et al. (*The Chinese Culture Connection*, 1987) on country mean scores of the answers of students from 23 countries on 40 questions from a Chinese Value Survey led to the addition of a fifth dimension:

5. long- vs. short-term orientation (Hofstede 1991: Chapt. 7).

This approach to the study of national cultures has been a true paradigm shift from earlier approaches. Initial reactions varied from enthusiastic (e.g.

Eysenck 1981; Triandis 1982; Sorge 1983) to condescending (e.g. Roberts and Boyacigiller 1984) or ridiculizing (e.g. Cooper 1982). The reactions followed strikingly closely the pattern described for paradigm shifts in the physical sciences by Kuhn (1970). Since the later 1980s the idea of dimensions of national cultures has become part of what Kuhn called 'normal science'; the four or five dimensions I introduced have become part of most international management textbooks, and the approach has also found its imitators. An overview of standard criticisms and my position on these is found in Harzing and Hofstede (1996). The five usual criticisms are:

1. Surveys are not a suitable way to measure cultural differences (answer: they should not be the only way).
2. Nations are not the proper units for studying cultures (answer: they are usually the only kind of units available for comparison).
3. A study of the subsidiaries of one company cannot provide information about entire national cultures (answer: what was measured were *differences among* national cultures. Any set of functionally equivalent samples can supply information about such differences).
4. The IBM data are old and therefore obsolete (answer: the dimensions found are assumed to have centuries-old roots; they have been validated against all kinds of external measurements; recent replications show no loss of validity).
5. Four or five dimensions are not enough (answer: additional dimensions should be statistically independent of the dimensions defined earlier; they should be valid on the basis of correlations with external measures; candidates are welcome to apply).

Evaluations of the implications of the theory have recently been published for psychology in Smith and Bond (1993); for organization sociology in Hickson and Pugh (1995); for anthropology in Chapman (1997).

In a recent version of the research instrument (IRIC 1994), each of the five dimensions is measured by four survey questions that are intercorrelated at the country level. Psychologists sometimes have difficulty in understanding that these questions do not necessarily correlate at the individual level. They are meant to be a test of national culture, not of individual personality; they distinguish cultural groups or populations, not individuals.

Organizational Cultures and Dimensions of Practices

The research project into cross-organizational differences within the same countries (Hofstede et al. 1990) surveyed employees and managers from 20 work units in Denmark and the Netherlands. It attempted to cover a wide range of different work organizations, making it possible to assess the relative weight of similarities and differences within the range of culture differences that can be found in practice. The 20 units to which access was obtained were from three broad kinds of organizations: (1) private companies manufacturing electronics, chemicals, or consumer goods (six total divisions or production units, three head office or marketing units, and two

research and development units); (2) five units from private service companies (banking, transport, trade); and (3) four units from public institutions (telecommunications, police). Unit sizes varied from 60 to 2,500 persons. Twenty units was a small enough number to allow studying each unit in depth, qualitatively, as a separate case study. At the same time, it was large enough to permit the statistical analysis of comparative quantitative data across all cases.

Extensive open interviews (nine per unit, a total of 180 interviews) contributed to (1) a qualitative picture of each unit's culture as a whole, and (2) the design of a questionnaire for the quantitative phase of the project. This included the 32 values and beliefs questions for which cross-national differences had been found, plus about 100 new questions. Some of the new questions also dealt with values; 54 new questions dealt with perceptions of the practices in the respondents' work unit. These were formulated in a format shown by the following examples:

'Where I work:

*Meeting times are

kept very punctually

1 2 3 4 5

*Quantity prevails

over quality

1 2 3 4 5

Meeting times are

only kept approximately

Quality prevails

over quantity'

Which statement was put on the left side and which on the right was determined at random, to avoid acquiescence bias.

The questionnaires were answered by a strictly random sample from each of the 20 organizational units, consisting of (about) 20 managers, 20 non-managerial professionals, and 20 non-professional employees per unit. The number 20 thus played an important role in the design of the study; it is the minimum sample size that allows statistical conclusions of sufficient reliability. A total of 1,295 respondents provided answers to 131 questions each. The analysis, however, was based on *mean scores* (weighted across the three occupational groups) for the 20 organizational units, not on the 1,295 individual scores.

The values questions that had differentiated so much across countries, showed much smaller score differences across organizational units. What did differentiate the strongest across units were the practices questions. This led to the conclusion that cultural differences between matched samples of respondents from different countries are primarily a matter of values, while cultural differences between matched samples of respondents from different organizations within the same country are primarily a matter of *practices*, as perceived by the respondents.

Practices are reflections of symbols, heroes and rituals that are specific to one culture as opposed to others; they are the visible part of cultures, while values represent the invisible part. Practices are less basic than values, and are amenable to planned change; values do change, but according to their own logic, not according to anyone's plans.

Our findings about the central role of practices in organizational culture contrast with the common belief in the management literature (e.g. Peters

and Waterman 1982) that *shared values* are the core of an organization's culture. The disagreement can be understood from the fact that the management literature nearly always draws its information about company values from managers, even top managers. We surveyed samples of the total populations, as we believe that an organization's culture is located in the mental programmes of *all* members of the organization. There is little doubt that practices are designed according to the values of the founders and, in later phases, of significant top managers of the organization in question, but this does not mean that all members of the organization share these values. A work organization is not a total institution. Members have to follow the practices if they want to remain members, but they do not have to confess to the values. Leaders' values become followers' practices.

A cross-organizational factor analysis with orthogonal rotation (an ecological factor analysis, based on the mean scores for each question) produced six clear and mutually independent dimensions of (perceived) practices distinguishing the twenty organizational units from each other. The six dimensions were labelled:

1. process oriented vs. results oriented
2. employee oriented vs. job oriented
3. parochial vs. professional
4. open system vs. closed system
5. loose vs. tight control
6. normative vs. pragmatic

For each of the six dimensions, three key 'where I work' questions were chosen, in order to calculate an index value of each unit on each dimension. The key questions for each dimension were strongly intercorrelated at the unit level, but not necessarily at the level of individual responses.

Dimension 1 explores the differences between a concern with means and a concern with goals. The three key items show that, in the process-oriented cultures, people perceive themselves as avoiding risks and spending only a limited effort on their jobs, while each day is pretty much the same. In the results-oriented cultures, people perceive themselves as being comfortable in unfamiliar situations and putting in a maximal effort, while each day is felt to bring new challenges.

Dimension 2 explores the differences between a concern for people and a concern for getting the job done. The key items selected show that, in the employee-oriented cultures, people feel that their personal problems are taken into account, that the organization takes a responsibility for employee welfare, and that important decisions tend to be made by groups or committees. In the job-oriented units, people experience a strong pressure for getting the job done. They perceive the organization as only being interested in the work employees do, not in their personal and family welfare; and they report that important decisions tend to be made by individuals.

Dimension 3 compares and contrasts units whose employees derive their identity largely from the organization with units in which people identify with their type of job. The key questions show that members of parochial cultures feel that the organization's norms cover their behaviour at home

as well as on the job. They feel that in hiring employees, the company takes their social and family background into account as much as their job competence; and they do not look far into the future (they assume the organization will do this for them). Members of professional cultures, however, consider their private lives to be their own business. They feel that the organization hires on the basis of job competence only, and they do think far ahead.

Dimension 4 looks at the differences between open and closed systems. The key items show that in the open-system units members consider both the organization and its people to be open to newcomers and outsiders: almost anyone would fit into the organization, and new employees need only a few days to feel at home. In the closed-system units, the organization and its people are felt to be closed and secretive, even in the opinion of insiders. Only very special people fit into the organization, and new employees need more than a year to feel at home.

Dimension 5 looks at the amount of internal structuring in the organization. According to the key questions, people in 'loose control' units feel that no one thinks of cost, meeting times are only kept approximately, and jokes about the company and the job are frequent. People in 'tight control' units describe their work environment as cost-conscious, meeting times are kept punctually, and jokes about the company and/or the job are rare.

Dimension 6, finally, deals with the popular notion of 'customer orientation'. Pragmatic units are market-driven; normative units perceive their task towards the outside world as the implementation of inviolable rules. The key items show that, in the normative units, the major emphasis is on correctly following organizational procedures, which are more important than results; in matters of business ethics and honesty, the unit's standards are felt to be high. In the pragmatic units, there is a major emphasis on meeting the customer's needs, results are more important than correct procedures, and in matters of business ethics, a pragmatic rather than a dogmatic attitude prevails.

In a later study, perceptions of practices were also analyzed at the individual level, after elimination of the unit differences. The individual differences in answers were shown to reflect differences in individual personality according to the 'big five' dimensions of personality (Hofstede et al. 1993).

What had not yet been studied was: To what extent do perceptions of practices also reflect attitudes, and can attitudes and perceptions of practices really be handled as independent constructs? The present article will provide empirical evidence on the relationships between measured attitudes, values, and perceptions of practices in a large questionnaire survey, in which, exceptionally, all three types of questions were included.

As stated earlier, attitudes and values were expected to show up as different and independent concepts. For conceptual reasons, I expected perceptions of practices to be entirely different from values, and usually also different from attitudes. This is because attitudes and practices are specific to actual situations, while values are abstract preferences. Attitudes and

values are, by definition, evaluative (they have a positive and a negative pole), while perceptions of practices are supposed to be descriptive. As it is not always possible to suppress affect when describing something, I was prepared to find perceptions of practices showing some overlap with attitudes.

Culture or Climate?

Questionnaire approaches to the study of organizational culture are often indistinguishable from studies of organizational *climate*. Historically, the concept of climate preceded that of culture, with important publications on climate dating from the 1960s and 70s. In an authoritative monograph, Litwin and Stringer (1968:1) defined 'organizational climate' as follows:

'... the term organizational climate refers to a set of measurable properties of the work environment, perceived directly or indirectly by the people who live and work in this environment and assumed to influence their motivation and behavior'.

And later (p. 5):

'The concept of climate provides a useful bridge between theories of individual motivation and behavior, on one hand, and organizational theories, on the other.'

The concept of climate thus links the individual and the organizational level. However, although climate studies, like culture studies, have been criticized for being little else than studies of job satisfaction (Johannesson 1973), Schneider and Snyder (1975: 327) showed empirically that climate measures that are designed to reflect organizational/descriptive rather than individual/evaluative differences differ from satisfaction measures. Nevertheless, the term climate does have an evaluative connotation. Climates are better or worse, wholesome or insalubrious, so it should be no surprise if climate measures are found to overlap with satisfaction measures.

In a review essay, Schneider (1975: 472) argues that 'organizational climate' is too general a research area, and that any number of kinds of climates may be identified depending upon the criterion of interest. One of these that has retained the attention of researchers, even after the word 'culture' became popular, is the communication *climate*. Poole (1985: 80) found that '... factor-analytic studies of climate have consistently isolated independent dimensions directly related to communication processes'.

The question remains as to what, exactly, the difference is between the earlier concept of climate and the later concept of culture. In some studies, there is none. Gordon and Ditomasi (1992), for example, relate organizational culture to corporate financial performance and measure the former using a 'Survey of Management Climate' which was designed before the term 'culture' became fashionable.

However, the literature cited above reveals a number of substantial differences:

- Climate derives from sociology, culture from anthropology, and this affects the methods by which they are studied;
- Climate is more closely linked with individual motivation and behaviour than culture, which resides entirely at the organizational level;
- Climate has an evaluative connotation and partly overlaps with satisfaction; cultures can be different without one being objectively better than the other. Peters and Waterman's (1982) claim that strong cultures are better than others has been sufficiently refuted (e.g. Soeters 1986). Strong cultures, in the sense of cohesive cultures which impose extensive and immutable mental programming, are, for that same reason, difficult to change and are likely to adapt less well to changing circumstances than weaker ones.
- Climate can fruitfully be seen as a sub-set of culture (Poole 1985: 84). Moran and Volkwein (1992), commenting on our Danish-Dutch organizational culture study, aptly conclude that our focus on practices means an overlap between the organizational culture and organizational climate constructs. The difference between practices and climate, as we see it, is that practices can be purely descriptive, while climate, as argued above, has an evaluative connotation.

Research Method

Access was obtained to the results of an employee survey held in a large Danish insurance company (3,400 employees) in 1988. The insurance industry seems to be an attractive field for climate and culture research. Other studies of insurance companies were e.g. reported in Schneider and Snyder (1975), Morgan (1986:121) and Gordon and Ditomaso (1992).

The Danish survey met three objectives:

1. Periodic measurement of employee attitudes, following an earlier survey in 1983 and a sample mini survey in 1986;
2. A diagnosis of the corporate culture and its sub-cultures, allowing a comparison with the results of the organizational culture study across nine (other) Danish and eleven Dutch organizational units described above, which had just been finished;
3. A study of forces driving and restraining the access of women to higher positions in the corporation. The share of female employees had recently passed the 50 percent mark, but the top fifty management positions were only occupied by males. A committee of female employees had pressed the management to address the issue of careers for women in the survey, and had acted as a support group in the design of the questionnaire.

The survey was carried out by company staff with professional support from the Institute for Research on Intercultural Cooperation (IRIC) at Maastricht, the Netherlands. Prior to the composition of the questionnaire, Danish IRIC collaborators held open-ended interviews with a selection of informants from all levels (including the General Manager) and departments of the company: a total of 24 interviews were held (11 men, 13

women). The interview results were used for determining which issues were relevant for inclusion in the survey questionnaire.

The survey questionnaire, in Danish, consisted of 120 questions, divided as follows:

- 50 questions about attitudes, for example: '*how satisfied are you with the use of your skills in your job?*' (5-point scale from 'very dissatisfied' to 'very satisfied'). Some of these were exact copies of questions used in the company's previous attitude survey rounds, in order to measure trends over time.
- 29 questions about values, for example '*how important is it to you to use your skills in your job?*' (5-point scale from 'of utmost importance' to 'not important'). Most of these had been used in the earlier cross-national and cross-organizational research projects, but some value-laden beliefs were added in view of the survey's focus on careers for women, e.g. 'In general, women are not interested in taking a management role' (5-point scale from 'strongly agree' to 'strongly disagree').
- 31 questions about practices, in the 'where I work' format shown above. These included the 18 (6 x 3) key questions used for scoring the six dimensions of organizational culture in IRIC's earlier cross-organizational research project in Denmark and the Netherlands.
- 10 questions about demographics (gender, married or living together vs. single, children under 15 at home, age group, education level, position level in company, length of service in company, same in present department, full time vs. part-time employment, gender of boss).

The questionnaire was completed during working hours and returned anonymously by 2,590 employees, a 76 percent response rate. In the 1983 survey, only a 70 percent response rate had been attained, in spite of a much shorter questionnaire (40 items). The reason for the better response in 1988 was that the 1983 questionnaire had been composed from a management point of view only, and many issues relevant to *employees* had not been included at all.

The answers on the organization culture (practices) questions were not only studied for the total company, but also separately for 131 work groups of between 8 and 54 members. A cluster analysis of the work group cultures showed three large sub-cultures in the company: a professional, an administrative and a customer interface sub-culture. This analysis is being reported elsewhere (Hofstede 1998).

Results

The total response matrix (120 variables, 2,590 cases) was factor analyzed, using a principal components programme on SPSS. Thirty-three factors produced eigenvalues over 1.0, but a scree analysis showed that only seven factors made a substantial contribution, together explaining 29.9 percent of the total variance. The factor loadings are shown in Table 1.

Table 1
Results of a
Factor Analysis of
an Employee
Survey in a
Danish Insurance
Company (120
questions; 2,590
respondents)

Loading	Type*	Question Content
Factor 1: Communication Climate		
-.55	P	Attention paid to physical working conditions
-.54	P	Company and people open to outsiders
-.53	P	No competition between departments
.47	A	Company customer oriented
.47	A	Good cooperation between units
.44	A	Good physical working conditions
.43	P	Everybody supplies maximal effort
.42	A	Good cooperation between sectors
.42	A	Good cooperation head office vs other locations
-.41	P	Changes after consultation with those involved
.40	A	Good cooperation inside own unit
.39	A	Enough information on other parts of company
.38	A	No groups of employees looking down on others
.38(2)	A	Organization changes sufficiently prepared
-.37	P	Aware of competition with other companies
.37(2)	P	Employees told about good performance
.36(2)	A	OVERALL SATISFACTION
.36	A	Sufficient information
-.36	P	Everybody cost-conscious
-.36	P	Meeting times kept very punctually
Factor 2: Attitudes about Work Content		
.72	A	Right amount of responsibility
.71	A	Able to use skills
.69	A	Challenging tasks
.64	A	Right amount of influence
.61	A	Right amount of definition of responsibility
.61	A	Right amount of freedom in job
.51	A	Work not boring
.48	A	OVERALL SATISFACTION
.45	A	Enough opportunities for further learning
.42(2)	A	Enough job security
.41	A	Enough opportunity to help others
Factor 3: Values about Work Context		
.69	V	Importance job security
.65	V	Importance clearly defined job
.63	V	Importance physical working conditions
.59	V	Importance opportunity to help others
.58	V	Importance cooperation
.54	V	Importance relationship with boss
.48	V	Importance living area
.46	V	Dislikes competition between employees
.42(2)	D	Female
.41	D	Lower education
Factor 4: Gender Issues		
.66	D	Older
-.62	V	In marriage, the man's career should prevail
.55	D	Long service with company
.51	V	Genders are not equally suited for leadership
.50	V	Wants to spend rest of career with this company
.49	D	Male
-.48	V	Work is more important than leisure time
-.46	V	Prefers to work for a male boss
.44	D	Long service in present department
-.43	V	Women generally not interested in mgmt role
-.41	V	Proud of working for this company
-.36	P	We are always correctly dressed

Table 1
Continued

Loading	Type*	Question Content
Factor 5: Attitudes about Direct Boss		
-.75	A	Boss helps us ahead
-.73	A	Boss creates confidence
.72	A	Satisfied with boss' leadership style
-.70	A	Boss gets results
-.66	A	Boss acts visibly
-.63	A	Boss makes decisions
.41	A	People are told when they have done a good job
.36	A	My boss rates my performance as good
Factor 6: Attitudes towards Work Pressures		
.60	A	Not under pressure
.59	A	No conflicts between work and private life
.55	A	Would like to have more work
.48	A	No interruptions disturbing work
.44	A	Sufficient time for private life
.44	A	Not nervous or tense
.44	A	Enough job security
.39	A	No organization changes without preparation
.38	A	Employees' personal problems taken into account
.36	A	No time wasted on correcting mistakes
Factor 7: Values about Work Content		
.72	V	Importance variety and adventure
.69	V	Importance challenging work
.68	V	Importance use of skills
.67	V	Importance career opportunities
.54	V	Interested in training for career
.45	V	Importance earnings
.43	V	Importance freedom in job
-.40	V	Wants to be manager rather than specialist

All loadings over .35 are shown. Signs of loadings depend on the wording of the question. Question content has been worded taking the sign of the loading into account.

*Types of questions: A = attitudes; V = values; P = practices; D = demographics

The seven factors, after an orthogonal rotation, could be interpreted as follows:

Factor 1: Attitudes and practices related to communication and cooperation. Loadings over .35 were found for 20 items, 11 classified as 'attitudes' and nine as 'practices'. An example of an attitude is: satisfaction with cooperation between work units within the same department. An example of a practice is: company and people open and transparent to newcomers and outsiders, vs. closed and secretive, even among insiders. Included in the 20 items is a .36 loading for 'overall satisfaction'. I have labelled this factor 'communication climate'.

Factor 2: Attitudes about work content. Loadings over .35 were found for 11 items, all of them classified as attitudes. An example is: satisfaction with the amount of responsibility delegated to the respondent. Included is a .48 loading for 'overall satisfaction', which is thus primarily related to satisfaction with work content, and secondarily to satisfaction with communication.

Factor 3: Values about work context. Loadings over .35 were found for 10 items; the top seven were all 'how important' questions (security, clearly defined job, physical working conditions, opportunity to help others, cooperation, relationship with boss, living area). Also included were a .42 loading for gender (being female) and a .41 loading for (lower) education, showing that the work context was more important for women and for those in simple jobs (these two categories showed considerable overlap in this company).

Factor 4: Gender issues. Loadings over .35 were found for 12 items, including all value questions about careers for women, e.g. 'In marriage or partnership, the man's career should prevail'. The more traditional views were associated with the following demographics: being older (a .66 loading), having longer service, and being male (a .49 loading).

Factor 5: Attitudes about the direct boss. Loadings over .35 were found for eight items, seven of them attitudes explicitly related to the direct boss. The large number of items on this subject was due to the carryover of questions from the 1983 survey.

Factor 6: Attitudes towards work pressures. Loadings over .35 were found for 10 attitude items, all of them related to pressures and conflicts at work.

Factor 7: Values about work content. Loadings over .35 were found for eight items; six of them were 'how important' questions. No demographics were associated with this factor, which shows that gender, for example, was unrelated to values about the importance of the work content.

Not associated (over .35) with any of these factors were 46 questions: 14 out of the 50 attitudes, six out of the 29 values, 21 out of the 31 practices, and five out of the 10 demographics. These would obviously have been included in additional factors, had we decided to retain these; but they would not have formed meaningful clusters. One of the unassociated questions is 'how satisfied are you with your career opportunities?': it shows only a .26 loading on Factor 2.

Discussion

The factor analysis showed that questions about attitudes and those about values loaded systematically on different factors. For attitudes, we find Factors 1, 2, 5 and 6 (communication, work content, the direct boss, and work pressures); for values, Factors 3, 4 and 7 (work context, gender issues and work content). Attitudes (how one feels about a situation) and values (what state of affairs one would prefer) are different constructs, not only in the minds of researchers but also in those of respondents.

The practices questions did not behave well in the factor analysis. Out of the 31 questions, nine loaded on Factor 1, together with questions expressing attitudes about communication and cooperation, and overall satisfaction. In the analysis at the level of organizational units, the nine practices questions that showed up here related to different organizational culture

dimensions (cf. Hofstede et al. 1990: 303). The first two items labelled 'P' in Table 1, Factor 1, reflect an open communication climate; the 3rd and 6th a professional organization; the 4th and 7th a results-oriented organization; the 5th an employee-oriented organization, while the 6th and 7th marginally reflect a tight organization.

One practice question loaded marginally on Factor 4 (gender issues); the rest did not relate to the seven factors in Table 1. Most practices questions therefore did not differentiate in a meaningful way at the level of individual respondents. It must be remembered that these questions were selected because of their ability to discriminate at the level of organizational units, not at the level of individuals.

Thus, most organizational practices that the respondents perceived did not systematically associate with positive or negative attitudes; not even with attitudes about the direct boss, or about work pressures. This shows that organizational cultures contain many elements that to the members of the organization are affect-neutral. They represent 'the way we do things around here', but these are not necessarily good or bad in the employees' and managers' minds.

A limited number of perceived practices had affective connotations, relating to attitudes about communication and cooperation. The secondary association of the 'communication climate' factor with 'overall satisfaction' shows that at least in this company, good communication and cooperation was one of the essential conditions for being a satisfied employee. Practices which were associated with the 'communication climate' factor were: attention to physical working conditions, openness to outsiders, competition with other companies but not between departments, everybody supplying maximal effort, changes after consultation only, good performance noticed, cost-consciousness and punctuality.

Although nobody has found — or is likely to find — a simple one-to-one relationship of any aspect of organizational culture with organizational performance, there is little doubt that organizational culture affects performance; in the long run, it may be the one decisive influence for the survival or fall of the organization — although this is difficult to prove, if only because the necessary longitudinal analyses are hardly feasible.

What the present study showed is that in many respects, what is good for the organization and what is good for its members are two independent things. Circumstances and/or management actions can affect the organizational culture without negatively or positively influencing employee attitudes. Circumstances and/or management actions can affect employee attitudes without changing the organizational culture. It is only in the area of communication and cooperation where management actions affecting the culture also affect employee attitudes negatively or positively. In other areas, those responsible for leading organizations have an option to choose the best for both organization *and* members; they may also choose the worst for both.

The ethical implication of this is that satisfying a moral responsibility for the success of the organization and satisfying a moral responsibility for the

well-being of its members are two separate goals. This has great implications at a time when top managers and shareholders in some countries and companies seem to believe that ruthless exploitation of 'human resources' is an essential condition for maximum shareholder value.

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